

tracks over streams, ravines, streets, or other railways, and culverts, both substructure and superstructure, including transportation. This account should include abutments, piers, supports, draw and pier protection; machinery to operate drawbridges; masonry ends and wing walls for culverts; cost of inspection of bridge material, either at shop or site of structure; cost of tests; cost of wing dams, cribs, or ice-breakers for the purpose of regulating the current of a stream or breaking up ice jams before reaching a bridge; also labor and material used in painting structure.

In case "false work" is furnished by the railway company for erection of bridge superstructure, the cost of same should be charged to this account, and when removed, the value of the material removed should be credited to this account and charged to the account benefited.

### **TIES.**

97. To this account should be charged the cost of all cross, switch, bridge, and other ties laid in the main track or tracks, sidings, spurs, gravel, and repair tracks; in tunnels, depots, shop, and other yards, shops, and other buildings, etc.; on turntables, wharves, piers, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel, and water stations, etc.; also the cost of transportation, inspection, loading, unloading, and any process of preservation.

### **RAILS.**

98. To this account should be charged the cost of rails laid in the main track or tracks, sidings, spurs, gravel, and repair tracks; in tunnels,